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GENERAL TAX BILL QUESTIONS

1. What is the *2010 payable 2011* tax bill?

- a. The bill that has been received is for *2010 pay 2011* business tangible personal property based on the *March 1, 2010* assessment date.

2. What is filed under business tangible personal property?

- a. Business tangible personal property includes any assets or tools necessary to operate your business including computers, desks, tools, machinery, etc. Inventory is tax exempt.

3. How are the assessments determined?

This is a self assessment. The assessed value is based upon the greater of 30% of the adjusted cost and the true tax value (original cost multiplied by the asset depreciation percentage).

4. What is the parcel/schedule number?

- a. Parcel/schedule numbers are used for business identification purposes. The number can be found on the left hand corner of the tax bill next to the business address.

5. How is the parcel/schedule number assigned?

- a. Parcel/schedule numbers consist of a letter followed by six digits based upon business personal property filing.
- b. The goal of the Marion County Assessor's Office is to have one parcel number per taxing district.

6. What is the Federal Identification Number and how is it assigned?

- a. An Employer Identification Number (EIN), also known as a Federal Tax Identification Number, is a nine-digit number that the Internal Revenue Service (IRS) assigns to business entities. The IRS uses this number to identify taxpayers who are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, non-profit organizations, trusts and estates, government agencies, certain individuals and other business entities. When businesses apply for a Business License, the number would be on it. If not, the last four digits of the Social Security may be used.

7. What is the North American Industry Classification System (2007 NAICS) code and how can it be found?

- a. 2007 NAICS stands for North American Industry Classification System. It is used in classifying business establishments. The code can be found at <http://www.census.gov/eos/www/naics/>.

8. Why were the forms not sent out this year?

- a. Forms 104 and 103 have been mailed to taxpayers in the past; however, due to budget cuts, only a reminder postcard will be sent out in the future.

9. When will the *2010 payable 2011* tax bills be due?

- a. The first installment for the *2010 payable 2011* tax bill will be due on *May 10th, 2011*. The second installment of the *2010 payable 2011* tax bill will be due on *November 10th, 2011*. The payments may be 1) mailed to the Marion County Treasurer's Office, 2) paid at a

participating bank, 3) charged by phone, 4) or charged on the internet on or before the due date.

To visit the Treasurer's Office website, click here <http://www.indy.gov/Treasurer>.
For payment options, click here <http://www.indy.gov/eGov/County/Treasurer/Taxes/Pages/payment%20options.aspx>.

10. How can an accurate assessment be obtained for each property in each taxing district?

- a. In order to obtain an assessment for each property, an email with the request should be sent to personalpropertyassessment@indy.gov.

11. What happens if a company has filed for bankruptcy?

- a. If a company has filed for bankruptcy but was in business on March 1 of a given year, the company needs to file the business tangible personal property forms.
- b. If a company has filed for bankruptcy and received a tax bill, the liability is the responsibility of the company. Contact the Treasurer's Office with specific questions regarding payment options.

12. What is the deadline for sending an amended return?

- a. The deadline for amended returns is six (6) months after the due date of *May 16th*, which is *November 16th*.
 - i. Amended returns mailed after the deadline date will not be accepted.
 - ii. The amended return should state AMENDED on top of the return.
 - iii. Original return must be filed timely to be able to amend.
 - iv. Taxpayers may only amend the original return one time.

13. I received the 113/PP Form in the mail, what is it and what year is it for?

The 113/PP Form will specify why the form was sent. Some possible reasons for receiving a 113/PP Form are:

- a. The value has increased 5% or more due to Incorrect Calculations
- b. Missing Forms, required forms not submitted (Form 104, 106, etc)
- c. Required information not submitted (Fed ID, missing signature, etc)
- d. Late filing -after 5/16/2011

14. What can I do if I receive a 113/PP Form?

- a. You have thirty (30) days from the date on Form 113/PP Form to file a return if one was never received
- b. You can appeal. You have forty-five (45) days from the date on the form to appeal the estimated assessment
- c. After the 30/45 day windows have passed, the assessment will stand with all penalties

FILING QUESTIONS

15. Where can the forms be obtained and when is the filing due date?

- a. All business personal property forms are available online at <http://www.in.gov/dlgf/> or <http://www.indy.gov/Assessor/personalproperty> and the return must be filed no later than *May 16th* of the current year.

16. Where is personal property mailed?

- a. Returns can be mailed to the Assessor's Office, PO BOX 7015, Indianapolis, IN 46207-7015.
- b. Certified Mail can be used to ensure arrival of a return. When using Certified Mail, a stamped receipt of the date of mailing will be received as well as a unique article number which allows online verification of delivery.

17. What is the assessment date?

- a. This current installment represents the *March 1, 2011* assessment date.

18. Will extensions be granted for 2011 payable 2012?

- a. Businesses will be granted an extension for *2011 payable 2012* per IC 6-1.1-3-7 (b).

19. Are businesses required to file if assets' worth is low?

- a. Businesses are required to file regardless of the assets' worth. The assessment value is based on the original cost of the equipment and each following year a different depreciation percentage is used. Fully depreciated assets still in use must also be reported due to the salvage value.

20. What happens if a return is not filed?

- a. If no return has been filed, the Assessor's Office will either add a percentage to the last filing or estimate an assessed value. The taxpayer will be notified of this value via Notice of Assessment/Change (113/PP) and have forty-five (45) days to appeal and/or file. Any late filing penalties will remain.

21. What happens if a return is filed incorrectly?

- a. This is a self assessment. Businesses are responsible for deciding what their assets are. If math errors occur, they will be corrected and the business will be notified.
- b. Taxpayers have the right to amend their return up to 6 months after the filing deadline.

22. What is the difference between a hobby and a business?

- a. The following factors, although not all inclusive, may help determine the difference between a hobby and a business:
 - i. Do you depend on income from the activity?
 - ii. If there are losses, are they due to circumstances beyond your control or did they occur in the start-up phase of the business?
 - iii. Have you changed methods of operation to improve profitability?
 - iv. Do you have the knowledge needed to carry on the activity as a successful business?
 - v. Have you made a profit in similar activities in the past?
 - vi. Does the time and effort put into the activity indicate an intention to make a profit?
 - vii. Does the activity make a profit in some years?

- viii. Do you expect to make a profit in the future from the appreciation of assets used in the activity?
- b. An activity is presumed for profit if it makes a profit in at least three of the last five tax years, including the current year (or at least two of the last seven years for activities that consist primarily of breeding, showing, training or racing horses). For additional information regarding this difference, please refer to a tax professional.

23. Are different types of businesses required to file different business tangible personal property forms?

- a. Corporations, sole proprietorships, partnerships, etc. file the same business tangible personal property forms.

24. How can a business obtain a copy of a previous year's return?

- a. If a copy of a previous year's return is needed, a request must be made in writing on company letterhead with an authorized signature. If necessary, the Power of Attorney Form should also be provided. Requests may be made in person or via e-mail scanned and added as a PDF attachment. The return will then be e-mailed back or mailed to the address listed on the original return.
- b. Requests may be sent to personalpropertyassessment@indy.gov.

CHANGES IN BUSINESS INFORMATION QUESTIONS

25. What happens if the tax bill has not been received due to an address change?

- a. The change of address form, or a letter, should be sent to the Assessor's Office with the correct address.
- b. The form can be found at <http://www.indy.gov/eGov/County/Assessor/Marion/Documents/Change%20of%20Address%20Form.pdf>.
- c. The form or letter may be mailed to PO BOX 7015, Indianapolis, IN 46207-7015, faxed to 317.327.4639 or e-mailed to personalpropertyassessment@indy.gov. Once the letter is received, the address will be changed and the new bill will either be emailed as an attachment or mailed to the correct address.

26. What should be done if two tax bills have been received for the same business?

- a. A letter should be sent stating both parcel numbers and that the business may have been double assessed. The Assessor's Office should be notified which parcel number should be made inactive in the system and the assessment value for that parcel number will be zeroed out.

27. Do businesses still owe taxes if they have changed locations?

- a. As long as the business was located within Marion County on *March 1*, it will be responsible for filing/paying with the Assessor's Office. A letter with the updated address should be sent to the Assessor's Office.

28. Are taxes pro-rated for businesses that have been closed before the end of the year?

- a. As long as the business was open on *March 1* of a given year, taxes are to be paid for the entire year.

29. If a business has closed or changed locations, what steps need to be taken in order to close the account?

- a. The Assessor's Office must be notified in writing if a business has closed or moved to a new location. The notice can be faxed to 317-327-4639, mailed to PO BOX 7015 Indianapolis, IN 46207-7015, or e-mailed to personalpropertyassessment@indy.gov.

QUESTIONS REGARDING ISSUES WITH THE BILL

30. What are the reasons for assessment value changes?

- a. This year's assessment is based on previous years' assessment. The Assessor's Office is also allowed to increase the assessment value by 20%.

31. What are the penalties for late payments?

- a. The Treasurer's Office will add a five percent (5%) penalty if the installment of the tax bill is paid within 30 days after the due date and there are no prior delinquencies. A ten percent (10%) penalty will be added if the installment on the bill is not paid in full within thirty days after the due date. Penalties cannot be waived by the Assessor's Office.

32. What is the special assessment on the bill?

- a. Special assessment fees may be due to a late filing or missing the 2007 NAICS code, EIN, or signature.

33. How is the bill calculated?

- a. A tax rate is established by the Department of Local Government Finance. This tax rate is applied to your total true tax value to obtain the tax due.

APPEAL QUESTIONS

34. When should an appeal be filed?

- a. An appeal should be filed whenever businesses have reported incorrect assessments on the business tangible personal property return. If an error was created on the Assessor's Office side, businesses may send a correction letter upon receiving a tax bill.

35. Which form should be used to file an appeal and where can the status of an appeal be found?

- a. Only assessments can be appealed and not the tax rate or penalties.
- b. Form 130 or a letter may be used to appeal an assessment. The notice of appeal must include: (1) the name of the taxpayer, (2) the address and parcel or key number of the property, and (3) the address and telephone number of the taxpayer. Appeal notices may be mailed to the Assessor's Office, PO Box 7015, Indianapolis, IN 46207-7015.
- c. Taxpayers wishing to appeal more than one parcel must file a separate appeal for each property. Appeal requests may be delivered in person to the Assessor's Office. Appeal requests must be received by the Assessor's Office within 45 days after the date the bills were mailed.

36. How much and when is payment due while an appeal is in process?

- a. While an appeal is in process, we recommend paying in full to avoid any penalties. Once the appeal process is completed, any necessary refund will be mailed.

37. How are hearings scheduled?

- a. Appeals are handled on a first filed, first served basis. Appeal requests must be received by the Assessor's Office within 45 days after the date the bills were mailed.

EXEMPTION QUESTIONS

38. What is the deadline for filing personal property exemptions?

- a. The deadline is *May 15th* of the assessment year for which the exemption is sought.

39. How is the personal property exemption filed?

- a. Form 136 must be filled out. The form is available to be printed from the Assessor's Office's website <http://www.state.in.us/icpr/webfile/formsdiv/09284.pdf>. Personal property exemptions can be filed either in person or by mail at the Assessor's Office, 200 E Washington St., Suite 1121, Indianapolis, IN 46204. No items of identification are needed in order to file for a personal property exemption. Some information that may be necessary to complete the exemption forms include, Form 136, Articles of Incorporation or By-laws, Financial Statements for the previous three years (i.e. filing for 2010 must have 2009, 2008, 2007 financials), and a lease if applicable.

40. What kinds of personal property exemptions are available to businesses?

- a. Personal property exemptions are allowed for property being used for municipal, educational, literary, scientific, religious, or charitable purposes.

41. How do businesses qualify for personal property exemptions?

- a. Businesses, churches and not-for-profit organizations are eligible for tax exempt status. Property may be granted an exemption if an application has been timely filed and the property has been shown to qualify for the exemption.

42. When is the personal property exemption filed?

- a. Form 104 and Form 103 must be filed every year.
- b. A form 136 is filed every even numbered year (2008, 2010, etc.). If it is filed in an odd-numbered year, the taxpayer must file the next year. For example, if the form is filed in 2011, a form must be filed for 2012. Exemptions are filed on *May 15th* of the assessment year for which the exemption is sought.
- c. Churches file the 136 form once and their exemption carries for a lifetime unless the church moves, changes names, buys new property or adds on to its existing property.

43. What is the date for personal property exemptions to take effect?

- a. Taxes are paid a year behind. For example, if filing for 2010, the exemption would be for *2010 pay 2011*.

RECREATIONAL VEHICLE/ CAMPER QUESTIONS

44. Does a personal property return need to be filed for 2011?

- a. *2008 payable 2009* was the last year individual's tangible personal property forms had to be filed.